

**RECONCILIATION OF HIGGINS PROCAPUI MONTHLY ACCOUNT BALANCES AS  
PER HIGGINS STATEMENTS OF ADVANCES AND PAYMENTS  
[SEE DOCUMENT 81]**

<b>Month/Year</b>	<b>Higgins Advances</b>	<b>Procapui Payments</b>	<b>Procapui Shipments</b>	<b>BALANCE</b>
10/31/02	\$706,639.	Opening Balance		\$706,639.
11/02	\$890,000	\$60,000	\$407,228	\$1,129,411
12/02	\$768,000	\$243,000	\$1,427,642	\$226,769
01/03	\$813,000	\$50,000	\$264,973	\$724,796
02/03	\$350,000	\$150,000	\$372,604	\$552,192
03/03	\$280,000	\$200,000	\$220,936	\$411,256
04/03	\$950,000		\$138,485	\$1,222,771
05/03	\$1,050,000		\$861,663	\$1,411,108
06/03	\$550,000	\$22,000	\$464,211	\$1,494,697
07/03	\$700,000	\$200,000	\$288,627	\$1,706,070
08/03	\$500,000		\$137,449	\$2,068,621
09/03	\$160,914	\$295,000		\$1,934,535
10/03			\$378,343	\$1,556,192
11/03			\$63,045	\$1,493,147
12/03	\$100,000		\$58,950	\$1,534,197
01/04	0		0	\$1,534,197
02/04	0		0	\$1,534,197
03/04	0		\$101,782	\$1,432,415
04/04	0		0	\$1,432,415
05/04	\$50,000		0	\$1,492,415.
06/04	\$15,000	\$15,000	0	\$1,492,415.
07/04	0	0	0	\$1,492,415
08/04	0	0	0	\$1,492,415
09/04	0	0	0	\$1,492,415
10/04	0	\$50,000	0	\$1,442,415
11/04	\$40,000	0	0	\$1,482,415
12/04	\$5,000	0	\$57,828	\$1,429,587